

74-683

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2013 - ENDING JUNE 30, 2014

The City of: AYRSHIRE County Name: PALO ALTO Date Budget Adopted: 03/08/13
(Date) xx/xx/xx

At a meeting of the City Council, held after the public hearing as required by law, as specified above, the proposed budget was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this City. There is attached a Long Term Debt Schedule Form 703 for the debt service needs, if any.

712-426-3410
Telephone Number

Signature

County Auditor Date Stamp:

January 1, 2012 Property Valuations

		With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a	1,788,109	1,685,721	143
Debt Service Value	3a			
Ag Land	4a	169,212		

				(A) Request with Utility Replacement			(B) Property Taxes Levied			(C) Rate		
Code	Dollar	Purpose										
Sec.	Limit											
384.1	8.10000	Regular General levy	5	14,484		13,654	43	8.10000				
-384		Non-Voted Other Permissible Levies										
12(8)	0.67500	Contract for use of Bridge	6			0	44	0.00000				
12(10)	0.95000	Opr & Maint publicly owned Transit	7			0	45	0.00000				
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8			0	46	0.00000				
12(12)	0.13500	Opr & Maint of City owned Civic Center	9			0	47	0.00000				
12(13)	0.06750	Planning a Sanitary Disposal Project	10			0	48	0.00000				
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11			0	49	0.00000				
12(16)	0.06750	Levee Impr. fund in special charter city	13			0	51	0.00000				
12(18)	Amt Nec	Liability, property & self insurance costs	14			0	52	0.00000				
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462			0	465	0.00000				
-384		Voted Other Permissible Levies										
12(1)	0.13500	Instrumental/Vocal Music Groups	15			0	53	0.00000				
12(2)	0.81000	Memorial Building	16			0	54	0.00000				
12(3)	0.13500	Symphony Orchestra	17			0	55	0.00000				
12(4)	0.27000	Cultural & Scientific Facilities	18			0	56	0.00000				
12(5)	As Voted	County Bridge	19			0	57	0.00000				
12(6)	1.35000	Missi or Missouri River Bridge Const.	20			0	58	0.00000				
12(9)	0.03375	Aid to a Transit Company	21			0	59	0.00000				
12(17)	0.20500	Maintain Institution received by gift/devise	22			0	60	0.00000				
12(19)	1.00000	City Emergency Medical District	463			0	466	0.00000				
12(21)	0.27000	Support Public Library	23			0	61	0.00000				
28E.22	1.50000	Unified Law Enforcement	24			0	62	0.00000				
Total General Fund Regular Levies (5 thru 24)				25	14,484	13,654						
384.1	3.00375	Ag Land	26	508		508	63	3.00375				
Total General Fund Tax Levies (25 + 26)				27	14,992	14,162		Do Not Add				
Special Revenue Levies												
384.8	0.27000	Emergency (if general fund at levy limit)	28	0		0	64	0.00000				
384.6	Amt Nec	Police & Fire Retirement	29			0		0.00000				
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	2,500		2,357		1.39813				
Rules	Amt Nec	Other Employee Benefits	31	3,500		3,300		1.95738				
Total Employee Benefit Levies (29,30,31)				32	6,000	5,656	65	3.35550				
Sub Total Special Revenue Levies (28+32)				33	6,000	5,656						
Valuation												
386	As Req											
		With Gas & Elec	Without Gas & Elec									
	SSMID 1 (A)	(B)		34		0	66	0.00000				
	SSMID 2 (A)	(B)		35		0	67	0.00000				
	SSMID 3 (A)	(B)		36		0	68	0.00000				
	SSMID 4 (A)	(B)		37		0	69	0.00000				
	SSMID 5 (A)	(B)		555		0	565	0.00000				
	SSMID 6 (A)	(B)		556		0	566	0.00000				
	SSMID 7 (A)	(B)		1177		0	###	0.00000				
Total SSMID				38	0	0		Do Not Add				
Total Special Revenue Levies				39	6,000	5,656						
384.4	Amt Nec	Debt Service Levy 76.10(6)	40	0	40	0	70	0.00000				
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41		41	0	71	0.00000				
Total Property Taxes (27+39+40+41)				42	20,992	19,818	72	11.45550				

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:
Budgets that DO NOT meet ALL the criteria below are not statutorily compliant & must be returned to the city for correction.

- 1) The prescribed Notice of Public Hearing Budget Estimate (Form 631.1) was lawfully published, or posted if applicable, and notarized, filed proof was evidenced.
- 2) Budget hearing notices were published or posted not less than 10 days, nor more than 20 days, prior to the budget hearing.
- 3) Adopted property taxes do not exceed published or posted amounts.
- 4) Adopted expenditures do not exceed published or posted amounts in each of the nine program areas, or in total.
- 5) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.

(County Auditor)

Fund Balance Worksheet for City of **AYRSHIRE**

		General (A)	Special Rev (B)	TIF Special Rev (C)	Debt Serv (D)	Capt Proj (E)	Permanent (G)	Total Government (H)	Proprietary (I)	Grand Total (J)
(1)										
*Annual Report FY 2012										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	78,862	13,588	0	0	0	0	92,450	111,074	203,524
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	80,238	9,089	0	0	0	0	89,327	46,936	136,263
Actual Expenditures Except End Bal (pg 12, line 259) *	3	76,141	11,519	0	0	0	29,113	116,773		116,773
Ending Fund Balance June 30 (pg 12, line 270) *	4	82,959	11,158	0	0	0	-29,113	65,004	158,010	223,014
(2)										
** Re-Estimated FY 2013										
Beginning Fund Balance	5	82,959	11,158	0	0	0	-29,113	65,004	158,010	223,014
Re-Est Revenues	6	33,400	0	0	0	0	0	33,400	44,500	77,900
Re-Est Expenditures	7	81,225	13,675	0	0	0	0	94,900	37,500	132,400
Ending Fund Balance	8	35,134	-2,517	0	0	0	-29,113	3,504	165,010	168,514
(3)										
** Budget FY 2014										
Beginning Fund Balance	9	35,134	-2,517	0	0	0	-29,113	3,504	165,010	168,514
Revenues	10	40,042	16,500	0	0	0	0	56,542	46,800	103,342
Expenditures	11	9,025	14,200	0	0	0	0	23,225	0	23,225
Ending Fund Balance	12	66,151	-217	0	0	0	-29,113	36,821	211,810	248,631

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2012

** The remaining two sections are filled in by the software once ALL worksheets are completed.

CITY OF _____ AYRSHIRE _____

As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 5 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer.

Input the amount of General Fund Levy request to be used for support of an Emergency Management Commission. The total below will reflect the total amount of Emergency Management Commission support provided by the City.

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	0
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	BUDGET	RE-ESTIMATED	ACTUAL
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	2014	2013	2012
									(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3	650							650	675	700
Flood Control	4								0	0	0
Fire Department	5	2,200							2,200	2,500	2,793
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	3,000							3,000	500	0
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	5,850	0	0			0		5,850	3,675	3,493
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		7,500						7,500	7,000	6,694
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		3,700						3,700	3,875	3,400
Traffic Control and Safety	15								0	0	0
Snow Removal	16		3,000						3,000	2,800	1,425
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	0	14,200	0			0		14,200	13,675	11,519
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23	675							675	600	300
City Hospital	24								0	0	0
Payments to Private Hospitals	25								0	0	0
Health Regulation and Inspection	26								0	0	0
Water, Air, and Mosquito Control	27	1,500							1,500	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	2,175	0	0			0		2,175	600	300
CULTURE & RECREATION											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33								0	0	0
Recreation	34	1,000							1,000	750	500
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	1,000	0	0			0		1,000	750	500

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39									0	2,000	0
Economic Development	40									0	0	2,600
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42									0	400	100
Other Com & Econ Development	43									0	0	1,300
TOTAL (lines 39 - 44)	45		0	0	0			0		0	2,400	4,000
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46									0	3,300	3,000
Clerk, Treasurer, & Finance Adm.	47									0	9,000	8,100
Elections	48									0	0	0
Legal Services & City Attorney	49									0	500	100
City Hall & General Buildings	50									0	45,000	41,713
Tort Liability	51									0	0	0
Other General Government	52									0	16,000	14,935
TOTAL (lines 46 - 52)	53		0	0	0			0		0	73,800	67,848
DEBT SERVICE	54									0	0	0
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56									0	0	0
TOTAL CAPITAL PROJECTS	57		0	0	0		0	0		0	0	0
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+45+53+54+57)</i>	58		9,025	14,200	0	0	0	0		23,225	94,900	87,660
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59									0	29,500	29,113
Sewer Utility	60									0	0	0
Electric Utility	61									0	0	0
Gas Utility	62									0	0	0
Airport	63									0	0	0
Landfill/Garbage	64									0	0	0
Transit	65									0	8,000	0
Cable TV, Internet & Telephone	66									0	0	0
Housing Authority	67									0	0	0
Storm Water Utility	68									0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69									0	0	0
Enterprise DEBT SERVICE	70									0	0	0
Enterprise CAPITAL PROJECTS	71									0	0	0
Enterprise TIF CAPITAL PROJECTS	72									0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								0	0	37,500	29,113
TOTAL ALL EXPENDITURES (lines 58+74)	74		9,025	14,200	0	0	0	0	0	23,225	132,400	116,773
Regular Transfers Out	75									0	0	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	0	0	0	0	0	0	0	0	0
Total Expenditures & Fund Transfers Out (lines 75+78)	78		9,025	14,200	0	0	0	0	0	23,225	132,400	116,773
Ending Fund Balance June 30	79		66,151	-217	0	0	0	-29,113	211,810	248,631	168,514	223,014

The last two columns will fill in once the Re-Est forms are completed

REVENUES DETAIL
Fiscal Year Ending 2014

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	14,162	5,656		0	0			19,818	19,700	20,969
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	14,162	5,656		0	0			19,818	19,700	20,969
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	830	344		0	0			1,174	0	0
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	0	0
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes	12	7,500							7,500	0	9,331
Subtotal - Other City Taxes (lines 6 thru 12)	13	8,330	344		0	0			8,674	0	9,331
Licenses & Permits	14	450							450	500	847
Use of Money & Property	15	2,100							2,100	1,000	31,871
Intergovernmental:											
Federal Grants & Reimbursements	16								0	12,200	0
Road Use Taxes	17		10,500						10,500	0	9,089
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19	15,000							15,000	0	17,220
Subtotal - Intergovernmental (lines 16 thru 19)	20	15,000	10,500	0	0	0		0	25,500	12,200	26,309
Charges for Fees & Service:											
Water Utility	21							33,200	33,200	32,000	35,241
Sewer Utility	22								0	0	0
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27							13,600	13,600	12,500	11,695
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32								0	0	0
Other Fees & Charges for Service	33								0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0	0	46,800	46,800	44,500	46,936
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	0
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	0
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	0	0	0	0	0	0	0	0	0	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	40,042	16,500	0	0	0	0	46,800	103,342	77,900	136,263
Beginning Fund Balance July 1	44	35,134	-2,517	0	0	0	-29,113	165,010	168,514	223,014	203,524
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	75,176	13,983	0	0	0	-29,113	211,810	271,856	300,914	339,787

CITY OF AYRSHIRE
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2014

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	14,162	5,656		0	0			19,818	19,700	20,969
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	14,162	5,656		0	0			19,818	19,700	20,969
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	8,330	344		0	0			8,674	0	9,331
Licenses & Permits	7	450	0					0	450	500	847
Use of Money and Property	8	2,100	0	0	0	0	0	0	2,100	1,000	31,871
Intergovernmental	9	15,000	10,500	0	0	0		0	25,500	12,200	26,309
Charges for Fees & Service	10	0	0		0	0	0	46,800	46,800	44,500	46,936
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	0
Sub-Total Revenues	13	40,042	16,500	0	0	0	0	46,800	103,342	77,900	136,263
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	0
Proceeds of Debt	15	0	0	0	0	0		0	0	0	0
Proceeds of Capital Asset Sales	16	0	0		0	0	0	0	0	0	0
Total Revenues and Other Sources	17	40,042	16,500	0	0	0	0	46,800	103,342	77,900	136,263
Expenditures & Other Financing Uses											
Public Safety	18	5,850	0	0			0		5,850	3,675	3,493
Public Works	19	0	14,200	0			0		14,200	13,675	11,519
Health and Social Services	20	2,175	0	0			0		2,175	600	300
Culture and Recreation	21	1,000	0	0			0		1,000	750	500
Community and Economic Development	22	0	0	0			0		0	2,400	4,000
General Government	23	0	0	0			0		0	73,800	67,848
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0			0			0	0	0
Total Government Activities Expenditures	26	9,025	14,200	0	0	0	0		23,225	94,900	87,660
Business Type Proprietary: Enterprise & ISF	27							0	0	37,500	29,113
Total Gov & Bus Type Expenditures	28	9,025	14,200	0	0	0	0	0	23,225	132,400	116,773
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	9,025	14,200	0	0	0	0	0	23,225	132,400	116,773
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	31,017	2,300	0	0	0	0	46,800	80,117	-54,500	19,490
Beginning Fund Balance July 1	33	35,134	-2,517	0	0	0	-29,113	165,010	168,514	223,014	203,524
Ending Fund Balance June 30	34	66,151	-217	0	0	0	-29,113	211,810	248,631	168,514	223,014

**LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS**

City Name: AYRSHIRE

Fiscal Year
2014

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy #NAME?
-1		0					0		0
-2							0		0
-3							0		0
-4							0		0
-5							0		0
-6							0		0
-7							0		0
-8							0		0
-9							0		0
-10							0		0
-11							0		0
-12							0		0
-13							0		0
-14							0		0
-15							0		0
-16							0		0
-17							0		0
-18							0		0
-19							0		0
-20							0		0
-21							0		0
-22							0		0
-23							0		0
-24							0		0
-25							0		0
-26							0		0
-27							0		0
-28							0		0
-29							0		0
-30							0		0
			TOTALS	0	0	0	0	0	0

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2013 - ENDING JUNE 30, 2014

City of **AYRSHIRE** , Iowa

The City Council will conduct a public hearing on the proposed Budget at **AYRSHIRE CITY HALL**

on **03/08/13** at **7:00 p.m**
(Date) xx/xx/xx (hour)

The Budget Estimate Summary of proposed receipts and expenditures is shown below.
 Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor,
 City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property \$ **11.45550**

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ **3.00375**

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

 712-426-3510
 phone number

 JANICE K. STOWELL
 City Clerk/Finance Officer's NAME

		Budget FY 2014	Re-estimated FY 2013	Actual FY 2012
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	19,818	19,700	20,969
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	19,818	19,700	20,969
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	8,674	0	9,331
Licenses & Permits	7	450	500	847
Use of Money and Property	8	2,100	1,000	31,871
Intergovernmental	9	25,500	12,200	26,309
Charges for Fees & Service	10	46,800	44,500	46,936
Special Assessments	11	0	0	0
Miscellaneous	12	0	0	0
Other Financing Sources	13	0	0	0
Total Revenues and Other Sources	14	103,342	77,900	136,263
Expenditures & Other Financing Uses				
Public Safety	15	5,850	3,675	3,493
Public Works	16	14,200	13,675	11,519
Health and Social Services	17	2,175	600	300
Culture and Recreation	18	1,000	750	500
Community and Economic Development	19	0	2,400	4,000
General Government	20	0	73,800	67,848
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	23,225	94,900	87,660
Business Type / Enterprises	24	0	37,500	29,113
Total ALL Expenditures	25	23,225	132,400	116,773
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	23,225	132,400	116,773
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	80,117	-54,500	19,490
Beginning Fund Balance July 1	29	168,514	223,014	203,524
Ending Fund Balance June 30	30	248,631	168,514	223,014